

# Helpful Hints

(e-file and skip this page! Go to [www.ftb.ca.gov](http://www.ftb.ca.gov))



## e-file your return

- e-file for free. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to review your e-file options.
- Get your refund fast within 5-7 days with e-file and direct deposit.
- No complicated calculations because the math is done for you.



## Filling in your return.

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) or Individual Taxpayer Identification Number if applicable, at the top of your Long or Short Form 540NR, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash or the word 'NONE.'
- Attach your label. If you don't have a label, fill in your name as in the following example:

Your first name	Initial	Last name
J O H N	A	D O E

Is your name or address too long to fit in the combed lines provided? Do not shorten your name or address. Instead, ignore the boxes and fit the information in the space provided.  
**Example:** Jonathan A. Ziggzephyrstone would enter his name as follows:

Your first name	Initial	Last name
JONATHAN	A	ZIGGZEPHYRSTONE



## Verify Step 1, Step 1a, Step 2, and Step 3.

**Step 1:** Use your first name, middle initial and last name, and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**Step 1a:** Make sure you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure you enter the social security numbers in the same order that your names are shown (if applicable, make sure you entered your individual taxpayer identification numbers correctly).

**Step 2:** Make sure you meet all the requirements for your filing status. See page 19 for more information. If you need additional information to see if you qualify for the head of household filing status, get FTB Pub. 1540, Tax Information for Head of Household Filing Status. See "Where To Get Income Tax Forms and Publications" on page 58.

**Step 3:** Take your exemption credits to reduce your tax. See the instructions for Long Form 540NR, line 25b and Short Form 540NR, line 26.



## Check other areas.

**Federal Adjusted Gross Income:** Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 21; Form 1040, line 36; Form 1040NR, line 34; or Form 1040NR-EZ, line 10.

**California Standard Deduction:** Make sure you entered the California standard deduction amount and not the federal amount.

**Itemized Deductions:** Be sure you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Use Schedule CA (540NR), Part III, on page 44.

**Double-check your math:** Make sure each subtraction, addition, and any other calculation is correct.

**Enclose, but do not staple, any payment to your return.** A penalty may be imposed if your check is returned by your bank for insufficient funds.



## Attachments to your return.

**Federal Return.** If you file the Long Form 540NR, you must attach a copy of your federal income tax return and all supporting federal forms and schedules.

**Other State Return.** If you qualify to take the credit for other state taxes paid, you must attach Schedule S, Other State Tax Credit, and the other state tax return. See "Where To Get Income Tax Forms and Publications" on page 58.

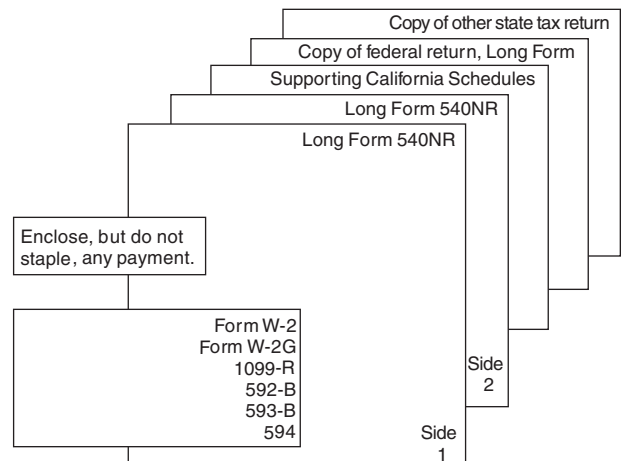
**Check or money order:** Make your check or money order payable to the Franchise Tax Board. **Do not send cash.** Also, write your social security number and "2004 Long or Short Form 540NR" on the check or money order.

**Forms(s) W-2, W-2G, 592-B, 593-B, 594 and 1099:** Make sure to staple all the Form(s) W-2, W-2G, 592-B, 593-B, and 594 you received to the front of your return where it says "attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594." Also, attach any Form(s) 1099 showing California income tax withheld.



## Assembling your return.

**Assemble your return in the order shown below.** See Side 2 of your return for the correct mailing address.



## Sign and date your return on Side 2.